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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Schedule K-1  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**2013**

For calendar year 2013,  
or tax year beginning \_\_\_\_\_, 2013,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_

Final K-1

Amended K-1

661113  
OMB No. 1545-0092

**Beneficiary's Share of Income, Deductions,  
Credits, etc.**

▶ See back of form and instructions.

**Part I Information About the Estate or Trust**

**A** Estate's or trust's employer identification number

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**B** Estate's or trust's name

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**C** Fiduciary's name, address, city, state, and ZIP code

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**D**  Check if Form 1041-T was filed and enter the date it was filed  
\_\_\_\_\_

**E**  Check if this is the final Form 1041 for the estate or trust

**Part II Information About the Beneficiary**

**F** Beneficiary's identifying number

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**G** Beneficiary's name, address, city, state, and ZIP code

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**H**  Domestic beneficiary  Foreign beneficiary

**Part III Beneficiary's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Interest income	<b>11</b>	Final year deductions
<b>2a</b>	Ordinary dividends		
<b>2b</b>	Qualified dividends		
<b>3</b>	Net short-term capital gain		
<b>4a</b>	Net long-term capital gain		
<b>4b</b>	28% rate gain	<b>12</b>	Alternative minimum tax adjustment
<b>4c</b>	Unrecaptured section 1250 gain		
<b>5</b>	Other portfolio and nonbusiness income		
<b>6</b>	Ordinary business income		
<b>7</b>	Net rental real estate income	<b>13</b>	Credits and credit recapture
<b>8</b>	Other rental income		
<b>9</b>	Directly apportioned deductions		
		<b>14</b>	Other information
<b>10</b>	Estate tax deduction		

\*See attached statement for additional information.  
**Note.** A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

**This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040 and the instructions for your income tax return.**

	<i>Report on</i>		<i>Report on</i>
<b>1. Interest income</b>	Form 1040, line 8a	<b>13. Credits and credit recapture</b>	
<b>2a. Ordinary dividends</b>	Form 1040, line 9a	<i>Code</i>	
<b>2b. Qualified dividends</b>	Form 1040, line 9b	<b>A</b> Credit for estimated taxes	Form 1040, line 63
<b>3. Net short-term capital gain</b>	Schedule D, line 5	<b>B</b> Credit for backup withholding	Form 1040, line 62
<b>4a. Net long-term capital gain</b>	Schedule D, line 12	<b>C</b> Low-income housing credit	
<b>4b. 28% rate gain</b>	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)	<b>D</b> Rehabilitation credit and energy credit	
<b>4c. Unrecaptured section 1250 gain</b>	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)	<b>E</b> Other qualifying investment credit	
<b>5. Other portfolio and nonbusiness income</b>	Schedule E, line 33, column (f)	<b>F</b> Work opportunity credit	
<b>6. Ordinary business income</b>	Schedule E, line 33, column (d) or (f)	<b>G</b> Credit for small employer health insurance premiums	
<b>7. Net rental real estate income</b>	Schedule E, line 33, column (d) or (f)	<b>H</b> Biofuel producer credit	
<b>8. Other rental income</b>	Schedule E, line 33, column (d) or (f)	<b>I</b> Credit for increasing research activities	
<b>9. Directly apportioned deductions</b>		<b>J</b> Renewable electricity, refined coal, and Indian coal production credit	
<i>Code</i>		<b>K</b> Empowerment zone and renewal community employment credit	
<b>A</b> Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)	<b>L</b> Indian employment credit	See the beneficiary's instructions
<b>B</b> Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)	<b>M</b> Orphan drug credit	
<b>C</b> Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)	<b>N</b> Credit for employer-provided child care and facilities	
<b>10. Estate tax deduction</b>	Schedule A, line 28	<b>O</b> Biodiesel and renewable diesel fuels credit	
<b>11. Final year deductions</b>		<b>P</b> Nonconventional source fuel credit	
<b>A</b> Excess deductions	Schedule A, line 23	<b>Q</b> Credit to holders of tax credit bonds	
<b>B</b> Short-term capital loss carryover	Schedule D, line 5	<b>R</b> Agricultural chemicals security credit	
<b>C</b> Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19	<b>S</b> Energy efficient appliance credit	
<b>D</b> Net operating loss carryover — regular tax	Form 1040, line 21	<b>T</b> Credit for employer differential wage payments	
<b>E</b> Net operating loss carryover — minimum tax	Form 6251, line 11	<b>U</b> Recapture of credits	
<b>12. Alternative minimum tax (AMT) items</b>		<b>14. Other information</b>	
<b>A</b> Adjustment for minimum tax purposes	Form 6251, line 15	<b>A</b> Tax-exempt interest	Form 1040, line 8b
<b>B</b> AMT adjustment attributable to qualified dividends		<b>B</b> Foreign taxes	Form 1040, line 47 or Sch. A, line 8
<b>C</b> AMT adjustment attributable to net short-term capital gain		<b>C</b> Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)
<b>D</b> AMT adjustment attributable to net long-term capital gain		<b>D</b> Form W-2 wages	Form 8903, line 17
<b>E</b> AMT adjustment attributable to unrecaptured section 1250 gain		<b>E</b> Net investment income	Form 4952, line 4a
<b>F</b> AMT adjustment attributable to 28% rate gain		<b>F</b> Gross farm and fishing income	Schedule E, line 42
<b>G</b> Accelerated depreciation		<b>G</b> Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873
<b>H</b> Depletion		<b>H</b> Adjustment for section 1411 net investment income or deductions	Form 8960, line 7 (also see the beneficiary's instructions)
<b>I</b> Amortization		<b>I</b> Other information	See the beneficiary's instructions
<b>J</b> Exclusion items			

**Note.** If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.

See the beneficiary's  
instructions and the  
Instructions for Form 6251